# **United States**



# Of America

## Department of the Treasury Internal Revenue Service

Date:

DEC 2-02017

## CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending December 31, 2003 consisting of 9 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

ania hillia

Dagoberto Gonzalez,

Field Director,

Submission Processing (Austin)

Form **2866** (Rev. 09-1997)

Government Exhibit

DOJ 000846

CERTIFICATE OF	ASSESSMENTS,	PAYMENTS, AND	OTHER	SPECIFIED	MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

56,178.64

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2003

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (230, (REVERSAL) (REVERSAL) RAC 006 )

03-27-2007 XREF 100% PENALTY 941 200312

Redacte 9521

MISCELLANEOUS PENALTY
IRC 6672 - TRUST FUND
RECOVERY PENALTY
29254-510-52281-7 20071808

ADDITIONAL TAX ASSESSED 0.00 05-14-2007 29254-510-52281-7 20071808

04-18-2007 XREF 100% PENALTY CVPN 200312

Redacted 2132

08-06-2007 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

09-05-2007 XREF 100% PENALTY CVPN 200312 Redacted 0466

09-05-2007 XREF 100% PENALTY CVPN 200312 Redacted 3384

10-04-2007 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED

FORM 4340 (REV. 01-2002) PAGE 1

05-14-2007

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2003

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

10-12-2007 FEDERAL TAX LIEN

05-13-2008 RECEIVED POA/TIA

07-02-2008 REMOVED POA/TIA

10-13-2008 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

01-12-2009 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

12-13-2010 CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS

01-03-2011 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

06-04-2013 RECEIVED POA/TIA

INTEREST ASSESSED 18,404.52 11-04-2013

20134205

INTEREST ASSESSED 2,264.99 11-03-2014

20144205

11-21-2014 RECEIVED POA/TIA

MICHAEL UMEORAH EIN/SSN: Redacted 0340

FORM 4340 (REV. 01-2002)

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN	TAX PERIOD: DEC 2003			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C,
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205	2,37	9.34	11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
04-13-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53010-6	3,56	2.60-	
02-08-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53030-6	2,80	0.00-	
02-05-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53036-6	1,05	0.78-	
04-15-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53045-6	1,47	4.00-	

MICHAEL UMEORAH EIN/SSN: Redacted 0340

FORM 4340 (REV. 01-2002)

	X: CIVIL PENALTY TAX PERIOD: DEC 2003			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C,
03-11-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53089-6	3,56	2.60-	
02-08-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53101-6	18	6.00-	
05-13-2016	MISCELLANEOUS PENALTY ADJUSTMENT 29254-562-53008-6	3,56	2.58-	
05-23-2016	MISCELLANEOUS PENALTY ADJUSTMENT 29254-562-53156-6		0.02-	
06-17-2016	FEDERAL TAX LIEN			
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
06-13-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-596-53224-6	3,56	2.60-	

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY FORM: CVPN TAX PERIOD: DEC 2003					
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C,	
			5		
07-07-2016	MISCELLANEOUS PENALTY ADJUSTMENT 81254-637-53019-6	3,56	2.60-		
04-15-2015	MISCELLANEOUS PENALTY ADJUSTMENT 81254-637-53098-6	3,91	2.00-		
08-17-2016	MISCELLANEOUS PENALTY ADJUSTMENT 85254-659-53029-6	1	6.68-		
09-13-2016	MISCELLANEOUS PENALTY ADJUSTMENT 83254-670-53036-6	3,56	2.60-		
	MISCELLANEOUS PENALTY 87254-671-52050-6 20163905	1	6.68	08-17-2016	
08-17-2016	MISCELLANEOUS PENALTY ADJUSTMENT 87254-671-53037-6	1	6.68-		
FORM 4340	(REV. 01-2002)	PAGE 5			

MICHAEL UMEORAH EIN/SSN: Redacted 0340

FORM 4340 (REV. 01-2002)

	X: CIVIL PENALTY TAX PERIOD: DEC 2003			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	ASSESSMENT DATE (23C, RAC 006 )
10-18-2016	MISCELLANEOUS PENALTY ADJUSTMENT 87254-722-53110-6	3,56	2.60-	
11-10-2016	MISCELLANEOUS PENALTY ADJUSTMENT 87254-763-53111-6	3,56	2.60-	
12-14-2016	MISCELLANEOUS PENALTY ADJUSTMENT 87254-763-53142-6	3,56	2.60-	
02-13-2017	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
01-11-2017	MISCELLANEOUS PENALTY ADJUSTMENT 29254-468-53092-7	3,56	2.60-	
04-17-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
04-15-2017	OVERPAID CREDIT APPLIED 1040 201612		616.	0 0

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2003

DATE EXPLANATION OF TRANSACTION ASSESSMENT, PAYMENT, ASSESSMENT OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

04-13-2017 LEGAL SUIT PENDING

04-24-2017 LEGAL SUIT PENDING

06-16-2017

07-10-2017 SUBSEQUENT PAYMENT

150.00

05-14-2007 Statutory Notice of Balance Due

06-11-2007 Statutory Notice of Intent to Levy

09-29-2008 Statutory Notice of Balance Due

10-05-2009 Statutory Notice of Balance Due

10-04-2010 Statutory Notice of Balance Due

10-29-2012 Statutory Notice of Balance Due

11-04-2013 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

MICHAEL UMEORAH EIN/SSM: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2003

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

11-03-2014 Statutory Notice of Balance Due

11-09-2015 Statutory Notice of Balance Due

06-13-2016 Statutory Notice of Intent to Levy

CERTIFICATI	E OF ASSESSMENTS, F	PAYMENTS, AND D	FHER SPECIFIED MATTERS
MICHAEL UMEORAH		EIN/SSN: R	edacted 0340
TYPE OF TAX: CIVII	L PENALTY AX PERIOD: DEC 200	)3	
BALANCE 33	3,396.03		
TO THE TAXES SPECTAND ALL ASSESSMENT PAYMENTS, AND THE RECORDS OF THIS OFFICE THE PAYMENT OF THE OFFICE THE PARKET OF THE PARK	IFIED IS A TRUE AND TS, ABATEMENTS, CREASSED BALANCE FFICE AS OF THE ACCURATE THE OTHER SPECTIONAL RECORDS OF THE ACCURACE OF THE ACCURACE OF THE ACCURACE A	D COMPLETE TRANS EDITS, REFUNDS, RELATING THERET COUNT STATUS DA IFIED MATTERS SI	PAYER NAMED ABOVE IN RESPECT SCRIPT FOR THE PERIOD STATED, AND ADVANCE OR UNIDENTIFIED D, AS DISCLOSED BY THE TE ARE SHOWN THEREIN. I STATE FORTH IN THIS TRANSCRIPT ENUE SERVICE.
SIGNATURE OF CERT:	IFYING OFFICER:	new Killia	
PRINT NAME:	Janice Williams Accounting Operations	Manager	
TITLE:	Submission Processing	]	
DELEGATION ORDER:	Service Wide Delegation  Delegation Order 11-5		
LOCATION: INTERNAL	REVENUE SERVICE		
ACCOUNT	STATUS DATE 12/12/	<sup>2017</sup>	
FORM 4340 (REV. (	01-2002)	PAGE	9

# **United States**



# Of America

# Department of the Treasury Internal Revenue Service

Date: DEC 202017

#### CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending June 30, 2004 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

ania Willia

Dagoberto Gonzalez,

Field Director,

Submission Processing (Austin)

Form 2866 (Rev. 09-1997)

CERTIFICA	TE OF	ASSESSMENTS	, PAYMENTS,	AND OTHER	SPECIFIED MATTER	RS

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2004

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 036)

MISCELLANEOUS PENALTY 18,808.07 04-16-2007 IRC 6672 - TRUST FUND RECOVERY PENALTY

29254-488-52022-7 20071408

ADDITIONAL TAX ASSESSED 0.00 04-16-2007 29254-488-52022-7 20071408

03-27-2007 XREF 100% PENALTY CVPN 200406 Reducted 3384

03-27-2007 XREF 100% PENALTY 941 200406 Redacte 9521

03-27-2007 XREF 100% PENALTY CVPN 200406 Redacted 0466

03-27-2007 XREF 100% PENALTY CVPN 200406 Redacted 2132

07-02-2007 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

10-04-2007 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED

MICHAEL UMEORAH	EIN/SSN: Redacted 0340			
TYPE OF TAX: CIVIL PENALTY FORM: CVPN TAX PERIOD: JUNE 2004				
DATE EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C,	
10-12-2007 FEDERAL TAX LIEN				
05-13-2008 RECEIVED POA/TIA				
07-02-2008 REMOVED POA/TIA				
10-13-2008 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY				

06-07-2010 RECEIVED POA/TIA

PROGRAM

06-10-2010 RECEIVED POA/TIA

12-13-2010 CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS

01-12-2009 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

01-03-2011 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

INTEREST ASSESSED 6,315.36 11-04-2013 20134205

INTEREST ASSESSED 762.97 11-03-2014 20144205

CER	TIFICATE OF ASSESSMENTS, PAYM	ENTS, AND CTHER	SPECIFIED M	ATTERS
MICHAEL UM	EORAH	EIN/SSN: Redacte	d 0 3 4 0	
	X: CIVIL PENALTY TAX PERIOD: JUNE 2004			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	DATE (23C, RAC 006)
11-21-2014	RECEIVED POA/TIA			
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205	801	. 48	11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
06-17-2016	FEDERAL TAX LIEN			
07-11-2016	FEES AND COLLECTION COSTS	96	.00	
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
01-24-2017	SUBSEQUENT PAYMENT		150.	00
03-20-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
03-17-2017	MISCELLANEOUS PENALTY ADJUSTMENT 29254-488-53052-7	20	.00-	

PAGE 3

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2004

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

04-17-2017 STATUTE EXPIRED - 26,613.88 CLEAR TO ZERO 26,613.88

UNCOLLECTABLE AMOUNT OWED \$ 26,613.88-

04-10-2017 LEGAL SUIT PENDING

04-17-2017 BALANCE DUE REINSTATED (26,613.88)

06-16-2017

04-16-2007 Statutory Notice of Balance Due

05-14-2007 Statutory Notice of Intent to Levy

10-04-2010 Statutory Notice of Balance Due

10-29-2012 Statutory Notice of Balance Due

11-04-2013 Statutory Notice of Balance Due

11-03-2014 Statutory Notice of Balance Due

11-09-2015 Statutory Notice of Balance Due

MICHAEL UMEDRAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY FORM: CVPN TAX PERIOD: JUNE 2004

DATE EXPLANATION OF TRANSACTION ASSESSMENT, PAYMENT, ASSESSMENT, OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

06-13-2016 Statutory Notice of Intent to Levy

05-01-2017 Statutory Notice of Balance Due

CERTIFICATE	OF ASSESSMENTS, PA	YMENTS, AND OT	HAR SPECIFIED MATTERS
MICHAEL UMEORAH		EIN/SSN: Re	dacted 0340
TYPE OF TAX: CIVIL FORM: CVPN TAX	PERIOD: JUNE 2004		
BALANCE 26,	613.88		
TO THE TAXES SPECIF AND ALL ASSESSMENTS PAYMENTS, AND THE A RECORDS OF THIS OFF	TIED IS A TRUE AND A REPORT OF THE ACCOUNT OF THE OTHER SPECIF	COMPLETE TRANS ITS, REFUNDS, LATING THERETO UNT STATUS DAT IED MATTERS SE	AYER NAMED ABOVE IN RESPECT CRIPT FOR THE PERIOD STATED, AND ADVANCE OR UNIDENTIFIED AS DISCLOSED BY THE E ARE SHOWN THEREIN. IT FORTH IN THIS TRANSCRIPT NUE SERVICE.
SIGNATURE OF CERTIF	VINC DEFICER	in hill	lan
PRINT NAME:	Janice Williams Accounting Operations	Manager	
TITLE:	Submission Processing		
DELEGATION ORDER:	Service Wide Delegation  Delegation Order 11-5	n of Authority	
LOCATION: INTERNAL	REVENUE SERVICE		
ACCOUNT S	TATUS DATE 12/12/2	017	
FORM 4340 (REV. 01	-2002)	PAGE	6

# **United States**



# Of America

# Department of the Treasury Internal Revenue Service

Date: DEC 202017

#### CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending December 31, 2004 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Janie Willia

Dagoberto Gonzalez,

Field Director,

Submission Processing (Austin)

Form 2866 (Rev. 09-1997)

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND GIHER SPECIFIED MATTERS				
MICHAEL UN	1EORAH	EIN/SSN: Redact	ed 0340	
	AX: CIVIL PENALTY TAX PERIOD: DEC 2004			
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER LEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-488-52171-7 20071408	72,74	5.71	04-16-2007
	ADDITIONAL TAX ASSESSED 29254-488-52171-7 20071408		0.00	04-16-2007
03-27-2007	7 XREF 100% PENALTY 941 200412 Redacte 9521			
03-27-2007	XREF 100% PENALTY CVPN 200412 Redacted 2132			
03-27-2007	XREF 100% PENALTY CVPN 200412 Redacted 3384			
03-27-2007	XREF 100% PENALTY CVPN 200412 Redacted 0466			
07-02-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
10-04-2007	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			

PAGE

1

CERTIFICATE OF ASSESSMENTS,	PAYMENTS, AN	ND OTHER	SPECIFIED	MATTERS
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MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2004

ASSESSMENT, PAYMENT,
OTHER DEBITS CREDIT
(REVERSAL) (REVERSAL) **ASSESSMENT** EXPLANATION OF TRANSACTION DATE (23C, RAC 006) DATE

10-12-2007 FEDERAL TAX LIEN

05-13-2008 RECEIVED POA/TIA

07-02-2008 REMOVED POA/TIA

10-13-2008 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY **PROGRAM** 

01-12-2009 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

06-07-2010 RECEIVED POA/TIA

12-13-2010 CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS

01-03-2011 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY **PROGRAM** 

01-17-2011 RECEIVED POA/TIA

11-03-2010 MISCELLANEOUS PENALTY **ADJUSTMENT** 

81254-406-53089-1

FORM 4340 (REV. 01-2002)

343.10-

2

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN	TAX PERIOD: DEC 2004		
DATE		OTHER DEBITS CI	EVERSAL) RAC 006 )
	INTEREST ASSESSED 20134205	24,391.6	3 11-04-2013
	INTEREST ASSESSED 20144205	2,939.50	0 11-03-2014
11-21-2014	RECEIVED POA/TIA		
01-07-2015	REMOVED POA/TIA		
	INTEREST ASSESSED 20154205	3,087.9	11-09-2015
04-19-2016	RECEIVED POA/TIA		
04-20-2016	RECEIVED POA/TIA		
06-17-2016	FEDERAL TAX LIEN		
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED		
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM		
03-20-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM		
FORM 4340	(REV. 01-2002)	PAGE 3	

CERTIFICATE OF	ASSESSMENTS.	PAYMENTS.	AND OTHER	SPECIFIED	MATTERS

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2004

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

03-17-2017 MISCELLANEOUS PENALTY 20.00-

ADJUSTMENT

29254-488-53112-7

04-17-2017 STATUTE EXPIRED - 102,801.65

CLEAR TO ZERO

UNCOLLECTABLE AMOUNT OWED \$ 102,801.65-

06-16-2017

04-14-2017 LEGAL SUIT PENDING

04-17-2017 BALANCE DUE REINSTATED (102,801.65)

04-16-2007 Statutory Notice of Balance Due

05-14-2007 Statutory Notice of Intent to Levy

10-04-2010 Statutory Notice of Balance Due

10-29-2012 Statutory Notice of Balance Due

11-04-2013 Statutory Notice of Balance Due

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2004

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

11-03-2014 Statutory Notice of Balance Due

11-09-2015 Statutory Notice of Balance Due

06-13-2016 Statutory Notice of Intent to Levy

11-27-2017 Statutory Notice of Balance Due

CERTIFICATE C	JF ASSESSMENTS, PAY	MENIS, AND UI	HER SPECIFIED MATTERS
MICHAEL UMEORAH		EIN/SSN: Re	edacted U340
TYPE OF TAX: CIVIL F FORM: CVPN TAX			~~~~~~
BALANCE 102,8	301.65		
			4
TO THE TAXES SPECIFI AND ALL ASSESSMENTS, PAYMENTS, AND THE AS RECORDS OF THIS OFFI	ED IS A TRUE AND C ABATEMENTS, CREDI SSESSED BALANCE REL ICE AS OF THE ACCOU THE OTHER SPECIFI IAL RECORDS OF THE	OMPLETE TRANS TS, REFUNDS, ATING THERETO NT STATUS DAT ED MATTERS SE INTERNAL REVE	
PRINT NAME:	Janice Williams	madeř —	
TITLE:	Submission Processing	9	
	Camina Mida Dologation	of Authority	
DELEGATION ORDER:	Delegation Order 11-5		
LOCATION: INTERNAL R	EVENUE SERVICE		
ACCOUNT ST	ATUS DATE 12/12/20	17	
FORM 4340 (REV. 01-	2002)	PAGE	6

# **United States**



# Of America

## Department of the Treasury Internal Revenue Service

Date: DEC 2-02017

#### CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending March 31, 2005 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Jamie Willia

Dagoberto Gonzalez,

Field Director,

Submission Processing (Austin)

Form **2866** (Rev. 09-1997)

MICHAEL UMEDRAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2005

ASSESSMENT, PAYMENT, ASSESSMENT DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

MISCELLANEOUS PENALTY 68,727.89 04-16-2007 IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-488-52366-7 20071408 0.00 04-16-2007 29254-488-52366-7 20071408

03-27-2007 XREF 100% PENALTY 941 200503 Redacte 9521

03-27-2007 XREF 100% PENALTY CVPN 200503 Redacted 2132

03-27-2007 XREF 100% PENALTY CVPN 200503 Redacted 0466

03-27-2007 XREF 100% PENALTY CVPN 200503 Redacted 3384

07-02-2007 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

10-04-2007 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS	CERTIFICATE OF	ASSESSMENTS,	PAYMENTS,	AND	OTHER	SPECIFIED	MATTERS
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MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2005

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

23,091.03

10-12-2007 FEDERAL TAX LIEN

05-13-2008 RECEIVED POA/TIA

07-02-2008 REMOVED POA/TIA

07-25-2008 FEDERAL TAX LIEN

08-18-2008 FEES AND COLLECTION COSTS 64.00

10-13-2008 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

01-12-2009 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

06-07-2010 RECEIVED POA/TIA

06-10-2010 RECEIVED POA/TIA

12-13-2010 CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS

01-03-2011 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

INTEREST ASSESSED

20134205

FORM 4340 (REV. 01-2002) PAGE 2

11-04-2013

MICHAEL UMEORAH EIN/SSN: Redacted-0340

TYPE OF TAX: CIVIL PENALTY

FORM 4340 (REV. 01-2002)

	TAX PERIOD: MAR 2005			
	EXPLANATION OF TRANSACTION	(REVERSAL)	PAYMENT, CREDIT (REVERSAL)	RAC 006 )
	INTEREST ASSESSED 20144205	2,79	0.36	11-03-2014
11-21-2014	RECEIVED POA/TIA			
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205	2,93	1.23	11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
06-17-2016	FEDERAL TAX LIEN			
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
12-28-2016	SUBSEQUENT PAYMENT		150.	0 0
03-20-2017	MODULE REVERSED DUT OF FEDERAL PAYMENT LEVY PROGRAM			

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2005

DATE EXPLANATION OF TRANSACTION ASSESSMENT, PAYMENT, ASSESSMENT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

03-17-2017 MISCELLANEOUS PENALTY 20.00-ADJUSTMENT 20.00-

04-17-2017 STATUTE EXPIRED -CLEAR TO ZERO

29254-488-53035-7

UNCOLLECTABLE AMOUNT OWED \$ 97,434.51-

04-10-2017 LEGAL SUIT PENDING

04-17-2017 BALANCE DUE REINSTATED (97,434.51)

06-16-2017

04-16-2007 Statutory Notice of Balance Due

05-14-2007 Statutory Notice of Intent to Levy

10-04-2010 Statutory Notice of Balance Due

10-29-2012 Statutory Notice of Balance Due

11-04-2013 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002) PAGE 4

97,434.51

MICHAEL UMEDRAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2005

DATE EXPLANATION OF TRANSACTION ASSESSMENT, PAYMENT, ASSESSMENT, OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

11-03-2014 Statutory Notice of Balance Due

11-09-2015 Statutory Notice of Balance Due

06-13-2016 Statutory Notice of Intent to Levy

05-01-2017 Statutory Notice of Balance Due

CERTIFICATE OF ASSESSMEN	IS, PAYMENTS, AND UTHER SPECIFIED MATTERS
MICHAEL UMEORAH	EIN/SSN: Redacted 0340
TYPE OF TAX: CIVIL PENALTY FORM: CVPN TAX PERIOD: MAR	2005
BALANCE 97,434.51	
TO THE TAXES SPECIFIED IS A TRU AND ALL ASSESSMENTS, ABATEMENTS PAYMENTS, AND THE ASSESSED BALA RECORDS OF THIS OFFICE AS OF THE FURTHER CERTIFY THAT THE OTHER APPEAR IN THE OFFICIAL RECORDS	ANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT E AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, , CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED NCE RELATING THERETO, AS DISCLOSED BY THE E ACCOUNT STATUS DATE ARE SHOWN THEREIN. I SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT OF THE INTERNAL REVENUE SERVICE.
SIGNATURE OF CERTIFYING OFFICER	Jania Willia
PRINT NAME: Janice Williams Accounting Ope	Lima Managaria
TITLE: Submission Pro	cessing
TITLE: Submission Production Production ORDER: Delegation Order	elegation of Authority
DELEGATION URBER: Delegation Orde	r 11-5
LOCATION: INTERNAL REVENUE SERV	ICE
ACCOUNT STATUS DATE 1	2/12/2017
FORM 4340 (REV. 01-2002)	PAGE 6

# **United States**



# Of America

# Department of the Treasury Internal Revenue Service

Date:

DEC 202017

#### CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending December 31, 2005 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Jamia Willia

Dagoberto Gonzalez,

Field Director,

Submission Processing (Austin)

Form 2866 (Rev. 09-1997)

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2005

ASSESSMENT, PAYMENT, ASSESSMENT

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C,

(REVERSAL) (REVERSAL) RAC 006 )

MISCELLANEOUS PENALTY 35,000.00 04-16-2007 IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-488-52399-7 20071408

ADDITIONAL TAX ASSESSED 0.00 04-16-2007 29254-488-52399-7 20071408

03-27-2007 XREF 100% PENALTY CVPN 200512 Redacted 2132

03-27-2007 XREF 100% PENALTY CVPN 200512 Redacted 3384

03-27-2007 XREF 100% PENALTY CVPN 200512 Redacted 0466

03-27-2007 XREF 100% PENALTY 941 200512 Redacted 9521

07-02-2007 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

06-01-2007 MISCELLANEOUS PENALTY 9,179.00ADJUSTMENT
IRC 6672 TRUST FUND
RECOVERY PENALTY/RELATED

BUSINESS 83254-615-53171-7

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2005

ASSESSMENT, PAYMENT, ASSESSMENT
DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

10-04-2007 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED

MOLICE 1990ED

10-12-2007 FEDERAL TAX LIEN

05-13-2008 RECEIVED POA/TIA

07-02-2008 REMOVED POA/TIA

07-25-2008 FEDERAL TAX LIEN

10-13-2008 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

01-12-2009 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

06-07-2010 RECEIVED POA/TIA

06-10-2010 RECEIVED POA/TIA

12-13-2010 CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS

01-03-2011 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

FORM 4340 (REV. 01-2002)

EIN/SSN: Redacted 0340 MICHAEL UMEORAH

TYPE OF TAX: CIVIL PENALTY
FORM: CVPN TAX PERIOD: DEC 2005

FORM: CVP	N TAX PERIOD: DEC 2005		
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, PAYM OTHER DEBITS CRED (REVERSAL) (REVE	ENT, ASSESSMENT IT DATE (23C, RSAL) RAC 006)
	INTEREST ASSESSED 20134205	8,745.15	11-04-2013
	INTEREST ASSESSED 20144205	1,049.73	11-03-2014
11-21-201	4 RECEIVED POA/TIA		
01-07-201	5 REMOVED POA/TIA		
	INTEREST ASSESSED 20154205	1,102.72	11-09-2015
04-19-201	6 RECEIVED POA/TIA		
04-20-201	6 RECEIVED POA/TIA		
06-17-201	6 FEDERAL TAX LIEN		
06-23-201	6 LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED		
11-21-201	6 MODULE IN FEDERAL PAYMENT LEVY PROGRAM		
03-20-201	7 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM		
FORM 4340	(REV. 01-2002)	PAGE 3	

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2005

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

03-17-2017 MISCELLANEOUS PENALTY 20.00-

ADJUSTMENT

29254-488-53016-7

04-17-2017 STATUTE EXPIRED - 36,698.60

CLEAR TO ZERO UNCOLLECTABLE AMOUNT

UNCOLLECTABLE AMOUNT OWED \$ 36,698.60-

04-10-2017 LEGAL SUIT PENDING

04-17-2017 BALANCE DUE REINSTATED (36,698.60)

06-16-2017

04-16-2007 Statutory Notice of Balance Due

05-14-2007 Statutory Notice of Intent to Levy

10-04-2010 Statutory Notice of Balance Due

10-29-2012 Statutory Notice of Balance Due

11-04-2013 Statutory Notice of Balance Due

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2005

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

11-03-2014 Statutory Notice of Balance Due

11-09-2015 Statutory Notice of Balance Due

06-13-2016 Statutory Notice of Intent to Levy

05-01-2017 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 5

CERTIFICATE	: OF ASSESSMENTS, PAY	MENTS, AND	OTHER SPECIFIED MATTERS
MICHAEL UMEORAH		EIN/SSN:	Redacted 0340
TYPE OF TAX: CIVIL FORM: CVPN TA	AX PERIOD: DEC 2005		
BALANCE 36	5,698.60		
TO THE TAXES SPECTAND ALL ASSESSMENT PAYMENTS, AND THE RECORDS OF THIS OF FURTHER CERTIFY THAPPEAR IN THE OFFI	IFIED IS A TRUE AND C IS, ABATEMENTS, CREDI ASSESSED BALANCE REL FFICE AS OF THE ACCOU HAT THE OTHER SPECIFI ICIAL RECORDS OF THE	OMPLETE TRA TS, REFUNDS ATING THERE NT STATUS D ED MATTERS INTERNAL RE	
SIGNATURE OF CERTI	EVING DEFICER	in Wille	-
PRINT NAME:	Janice Williams  Accounting Operations Ma Submission Processing	nager	
TITLE:	Submission Processing Service Wide Delegation of	f Authority	
DELEGATION ORDER:_	Delegation Order 11-5	Authority	_
LOCATION: INTERNAL	. REVENUE SERVICE		
ACCOUNT	STATUS DATE 12/12/20	17	
ENDM 4360 (DEV N	112002)	BACE	

# **United States**



## Of America

### Department of the Treasury Internal Revenue Service

Date:

DEC 2:02017

#### CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending March 31, 2006 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

anic Willia

Dagoberto Gonzalez,

Field Director,

Submission Processing (Austin)

Form 2866 (Rev. 09-1997)

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2006

ASSESSMENT, PAYMENT, ASSESSMENT

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 0C6)

MISCELLANEOUS PENALTY 64,498.38 05-12-2008 IRC 6672 - TRUST FUND

RECOVERY PENALTY

29254-514-52174-8 20081808

ADDITIONAL TAX ASSESSED 0.00 05-12-2008 29254-514-52174-8 20081808

04-21-2008 XREF 100% PENALTY 941 200603 Redacte 9521

05-05-2008 XREF 100% PENALTY CVPN 200603 Redacted 2132

05-05-2008 XREF 100% PENALTY CVPN 200603 Redacted 0466

05-05-2008 XREF 100% PENALTY CVPN 200603

05-13-2008 RECEIVED POA/TIA

07-02-2008 REMOVED POA/TIA

07-28-2008 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2006

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006 )

07-25-2008 FEDERAL TAX LIEN

10-13-2008 MODULE REVERSED DUT OF FEDERAL PAYMENT LEVY PROGRAM

01-12-2009 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

08-14-2009 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED

08-24-2009 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED

08-24-2009 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED

06-07-2010 RECEIVED POA/TIA

06-10-2010 RECEIVED POA/TIA

12-13-2010 CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS

01-03-2011 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

FORM 4340 (REV. 01-2002)

PAGE 2

EIN/SSN: Redacted 0340 MICHAEL UMEORAH

	TAX: CIVIL PENALTY PN TAX PERIOD: MAR 2006		*:	
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)		ASSESSMENT DATE (23C, RAC 006 )
	INTEREST ASSESSED 20134205	14,949.89		11-04-2913
	INTEREST ASSESSED 20144205	2,412.73		11-03-2014
11-21-20	14 RECEIVED POA/TIA			
01-07-20	15 REMOVED POA/TIA			
	INTEREST ASSESSED 20154205	2,534.55		11-09-2015
04-19-201	l6 RECEIVED POA/TIA			
04-20-201	16 RECEIVED POA/TIA			
06-17-201	16 FEDERAL TAX LIEN			
06-23-20	16 LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
11-21-201	L6 MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
04-13-201	17 LEGAL SUIT PENDING			
05-01-201	17 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
FORM 4340	(REV. 01-2002)	PAGE :	\$	

MICHAEL UMEDRAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2006

ASSESSMENT, PAYMENT, ASSESSMENT
DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

03-17-2017 MISCELLANEOUS PENALTY 20.00-

ADJUSTMENT 29254-514-53075-7

04-24-2017 LEGAL SUIT PENDING

11-24-2017 FEDERAL TAX LIEN

12-18-2017 FEES AND COLLECTION COSTS 64.00

05-12-2008 Statutory Notice of Balance Due

06-09-2008 Statutory Notice of Intent to Levy

10-04-2010 Statutory Notice of Balance Due

10-29-2012 Statutory Notice of Balance Due

11-04-2013 Statutory Notice of Balance Due

11-03-2014 Statutory Notice of Balance Due

11-09-2015 Statutory Notice of Balance Due

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2006

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

06-13-2016 Statutory Notice of Intent to Levy

CERTIFICATE	UF ASSESSMENTS, PA	YMENIS, AND UI	THER SPECIFIED MATTERS
MICHAEL UMEORAH		EIN/SSN: Re	dacted 0340
		*	
TYPE OF TAX: CIVIL FORM: CVPN TA	PENALTY X PERIOD: MAR 2006		
BALANCE 84	,439.55		
TO THE TAXES SPECI AND ALL ASSESSMENT PAYMENTS, AND THE RECORDS OF THIS OF FURTHER CERTIFY TH APPEAR IN THE OFFI	FIED IS A TRUE AND ON S, ABATEMENTS, CRED ASSESSED BALANCE REIFICE AS OF THE ACCOUNT THE OTHER SPECIFICIAL RECORDS OF THE	COMPLETE TRANS ITS, REFUNDS, LATING THERETO UNT STATUS DAT IED MATTERS SE INTERNAL REVE	
SIGNATURE OF CERTI	EVING DEFICER	in Wille	
PRINT NAME:	Janice Williams  Accounting Operations Ma	anager	
TITLE:	Submission Processing		
DELEGATION ORDER:_	Service Wide Delegation Delegation Order 11-5	of Authority	
LOCATION: INTERNAL	REVENUE SERVICE		
ACCOUNT	STATUS DATE 12/12/20	017	
FORM 4340 (PEV O	1-2002)	PACE	4

# **United States**



## Of America

## Department of the Treasury Internal Revenue Service

Date:

DEC 202017

### CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending June 30, 2006 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Dagoberto Gonzalez,

Field Director,

Submission Processing (Austin)

Form **2866** (Rev. 09-1997)

MICHAEL UMEORAH EIN/SSN: Redacted U340

TYPE OF TAX: CIVIL PENALTY FORM: CVPN TAX PERIOD: JUNE 2006 ASSESSMENT, PAYMENT, ASSESSMENT DATE (23C, (REVERSAL) (REVERSAL) RAC 006 ) DATE MISCELLANEOUS PENALTY 61,650.36 05-12-2008 IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-514-52386-8 20081808 ADDITIONAL TAX ASSESSED 0.00 05-12-2008 29254-514-52386-8 20081808 04-21-2008 XREF 100% PENALTY 941 200606 Redacte@521

05-05-2008 XREF 100% PENALTY 200606 Redacted 2132

05-05-2008 XREF 100% PENALTY CVPN 200606 Redacted 0466

05-05-2008 XREF 100% PENALTY CVPN Redacted 3384

05-13-2008 RECEIVED POA/TIA

07-02-2008 REMOVED POA/TIA

07-28-2008 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2006

DATE EXPLANATION OF TRANSACTION OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

07-25-2008 FEDERAL TAX LIEN

10-13-2008 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

01-12-2009 MODULE IN FEDERAL PAYMENT LEVY PROGRAM

08-14-2009 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED

08-24-2009 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED

08-24-2009 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED

06-07-2010 RECEIVED POA/TIA

12-13-2010 CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS

01-03-2011 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

FORM 4340 (REV. 01-2002)

PAGE 2

MICHAEL UMEDRAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY FORM: CVPN TAX PERIOD: JUNE 2006						
DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	CREDIT	ASSESSMENT DATE (23C, RAC 906 )		
01-17-201	L RECEIVED POA/TIA					
	INTEREST ASSESSED 20134205	14,28	9.75	11-04-2013		
	INTEREST ASSESSED 20144205	2,30	6.20	11-03-2014		
01-26-2015	RECEIVED POA/TIA					
01-07-2015	5 REMOVED POA/TIA					
	INTEREST ASSESSED 20154205	2,42	2.62	11-09-2015		
04-19-2016	RECEIVED POA/TIA					
04-20-2016	RECEIVED POA/TIA					
06-17-2016	FEDERAL TAX LIEN					
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED					
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM					
04-13-2017	LEGAL SUIT PENDING					
FORM 4340	(REV. 01-2002)	PAGE 3	Ĺ			

MICHAEL UMEORAH EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2006

DATE EXPLANATION OF TRANSACTION ASSESSMENT, PAYMENT, ASSESSMENT OTHER DEBITS CREDIT DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

05-01-2017 MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM

03-17-2017 MISCELLANEOUS PENALTY 20.00-ADJUSTMENT 29254-514-53005-7

04-24-2017 LEGAL SUIT PENDING

11-24-2017 FEDERAL TAX LIEN

05-12-2008 Statutory Notice of Balance Due

06-09-2008 Statutory Notice of Intent to Levy

10-04-2010 Statutory Notice of Balance Due

10-29-2012 Statutory Notice of Balance Due

11-04-2013 Statutory Notice of Balance Due

11-03-2014 Statutory Notice of Balance Due